



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Extension of Information Collection Request Submitted for Public Comment; Comment Request for the IRS Taxpayer Burden Surveys

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995. Currently, the IRS is soliciting comments concerning the 2019, 2020, and 2021 IRS Taxpayer Burden Surveys.

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION OF THIS DOCUMENT IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Direct all written comments to Philippe Thomas, Internal Revenue Service, Room 6529, 1111 Constitution Avenue N.W., Washington, DC 20224. Requests for additional information or copies of the regulations should be directed to R. Joseph Durbala, at Internal Revenue Service, Room 6129, 1111 Constitution Avenue N.W., Washington DC 20224, or through the internet, at RJoseph.Durbala@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: IRS Taxpayer Burden Surveys.

OMB Number: 1545-2212.

Regulatory Number: N/A.

Abstract: Each year, individual taxpayers in the United States submit more than 140

million tax returns to the Internal Revenue Service (IRS). The IRS uses the information in these returns, recorded on roughly one hundred distinct forms and supporting schedules, to administer a tax system whose rules span thousands of pages. Managing such a complex and broad-based tax system is costly but represents only a fraction of the total burden of the tax system. Equally, if not more burdensome, is the time and out-of-pocket expenses that taxpayers spend in order to comply with tax laws and regulations.

Changes in tax regulations, tax administration, tax preparation methods, and taxpayer behavior continue to alter the amount and distribution of taxpayer burden. Data from updated surveys will better reflect the current tax rules and regulations, the increased usage of tax preparation software, increased efficiency of such software, changes in tax preparation regulations, the increased use of electronic filing, the behavioral response of taxpayers to the tax system, the changing use of services, both IRS and external, and related information collection needs.

Current Actions: The IRS will be revising and replacing various surveys. The survey scope is expanded to include burden for surveys associated with all taxpayer segments. This effort represents a continuation of the IRS's strategy to gather taxpayer burden data for all types of tax returns and information reporting documents in order to support Wage and Investment's OMB Improvement Strategy to transition burden estimates for all taxpayers to the preferred RAAS burden estimation methodology. These surveys will allow RAAS to update and validate the IRS Taxpayer Burden Model which will be used to provide estimates for consolidated taxpayer segments, like what is currently done for OMB numbers 1545-0074, 1545-0123, and 1545-0047. This form is being submitted for revision purposes.

Data Collections Covered Under This Clearance Request:

Individual Taxpayers

2019 Individual Taxpayer Burden Survey (Data collection 6/1/2020-5/31/2021)

2019 Individual Taxpayer Compliance (Post-Filing) Burden Survey (Data collection 3/1/2020 – 5/31/2021)

2020 Individual Taxpayer Special Study (Data collection 1/1/2020 – 9/31/2020)
2020 individual Taxpayer Special Survey (Data collection 10/1/2020 – 12/31/2020)
2020 Individual Taxpayer Burden Survey (Data collection 6/1/2021-5/31/2022)
2021 Individual Taxpayer Burden Survey (Data collection 5/1/2022-6/31/2023)
2021 Nonfiler/Late-filer Burden Survey (Data collection 2/1/2022 – 12/31/2022)

Entity Taxpayers

2019 Business Compliance (Post-Filing) Burden Survey (Data collection 3/1/2020 – 12/31/2020)
2019 Business Taxpayer Burden Survey (Data collection 6/1/2020 – 12/31/2021)
2021 Business Entity Special Survey (Data collection 3/31/2022 – 5/31/2023)
2021 Tax-Exempt Organization Special Survey (Data collection 5/31/2022 – 5/31/2023)

Other

2019 Employment Tax Burden Survey (Data Collection 5/15/2020 – 12/31/2020)
2019 Information Return Burden Survey (Data Collection 10/15/2020 – 03/31/21)
2020 Trust and Estate Income Tax Burden Survey (Data collection 6/1/2021-5/31/2022)
2020 Estate Tax Burden Survey (Data collection 10/1/2021-5/31/2022)
2020 Gift Tax Burden Survey (Data collection 10/1/2021-5/31/2021)
2021 Pension Plan Burden Survey (Data collection 12/1/2021-5/31/2022)
2021 Excise Tax Burden Survey (Data collection 2/1/2022-12/31/2022)
2021 Other Taxpayer Segment Special Survey (Data collection 3/31/2022 – 5/31/2023)

Type of Review: Revision of a currently approved collection.

Affected Public: Individual, Business or other for-profit organizations.

Estimated Number of Annual Respondents: 75,000.

Estimated Time Per Respondent: 28 hrs.

Estimated Total Annual Burden Hours: 35,000.

The following paragraph applies to all the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

Books or records relating to a collection of information must be retained if their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

Desired Focus of Comments: The Internal Revenue Service (IRS) is particularly

interested in comments that:

- Evaluate whether the proposed collection of information is necessary for the proper performance of the functions of the agency, including whether the information will have practical utility;
- Evaluate the accuracy of the agency's estimate of the burden of the proposed collection of information, including the validity of the methodology and assumptions used;
- Enhance the quality, utility, and clarity of the information to be collected; and
- Minimize the burden of the collection of information on those who are to respond, including using appropriate automated, electronic, mechanical, or other technological collection techniques or other forms of information technology, e.g., by permitting electronic submissions of responses.

Comments submitted in response to this notice will be summarized and/or included in the ICR for OMB approval of the extension of the information collection; they will also become a matter of public record.

Approved: November 12, 2019.

R. Joseph Durbala,

IRS Tax Analyst.

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